

You automatically get an extension of up to six-months to file your Utah return. There is no form needed to obtain this extension.

Note: This is an extension of time to file your return, not an extension to pay any tax due. You must meet the prepayment requirements by April 17, 2012 to avoid a late payment penalty. You must file your 2011 tax return by October 15, 2012 if you use the filing extension.

Prepayment Requirements

An extension allows extra time to file a return, not to pay your taxes. To avoid a late payment penalty, you must do ONE of the following by April 17, 2012:

- Prepay at least 90% of your 2011 tax (TC-40, line 27 plus line 30);
- Prepay at least 100% of your 2010 tax (2010 TC-40, line 26 plus line 29); or
- Prepay at least 90% of the 2011 tax due if you did not have to file a Utah return in 2010, or had zero Utah tax liability in 2010, or this is your first year filing a Utah return.

You may prepay through Utah withholding (W-2, TC-675R, 1099-R, etc.), payments applied from previous year refunds, tax credits and credit carryovers, or payments made by the tax due date using Utah [form TC-546](#), [Individual Income Tax Prepayment Coupon](#), or online at taxexpress.utah.gov.

Notes

1. Interest is assessed during the extension period on unpaid tax from the original filing due date until the tax is paid in full.
2. To avoid a late filing penalty, you must pay all tax, interest, and any extension penalty the same day you file your return.
3. The late filing penalty will be waived if:
 - You are a Utah resident stationed outside the U.S. for military service, and
 - You file your return by your discharge date or the 15th day of the fourth month after you return to the U.S. (whichever is earlier).

- Interest will accrue on any unpaid tax from the original due date until the tax is paid. See [Combat Zone Relief](#)

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Extension Penalty

If you don't meet the prepayment requirements (above) by the original due date, an extension penalty will be added. This penalty is assessed at 2% per month until the date the return is filed. The penalty is calculated using this formula:

$$(\text{unpaid tax}) \times .24 \times (\text{number of days unpaid}) \div 365$$

See [Pub 58, Interest and Penalties for more information](#).

Making Prepayments

Prepayments must be made by **April 17, 2012**, to avoid an extension penalty during the six-month filing extension period.

Choose one of these payment methods:

- [TaxExpress](#) – Pay with your credit card (American Express, MasterCard or Discover Card) or an electronic check (ACH debit request); or
- By Mail – Send your payment with [Form TC-546, Individual Income Tax Prepayment Coupon](#) to the address below. Write the tax year on your check or money order.

Filing Extensions and Prepayment Requirements

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Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-0266

Utah does not require quarterly estimated tax payments from self-employed workers or people who receive other taxable income from which taxes are not withheld.